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Clackamas County
www.clackamas.us

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, June 11, 2025

Item #1
Draft April 09, 2025, Meeting Minutes



MEETING MINUTES

Internal Audit Oversight Committee

Wednesday, April 9, 2025
2:00 p.m. to 3:30 p.m.

Virtual meeting

- Minh Dan Vuong, IAOC Chair, Community Member
- Jeff Gibbs, Community Member
- Wilda Parks, Community Member
- Craig Roberts, Chair of Board of County Commissioners
- Paul Savas, Vice-chair of Board of County Commissioners
- Gary Schmidt, County Administrator
- Jane Vetto, County Counsel
- Brian Nava, County Treasurer (Non-voting)
- Jodi Cochran, County Internal Auditor
- Kathy Yeung, Senior Internal Auditor
- Garrett Teague, Senior Community Relations Specialist, PGA

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
Welcome and Introductions	Chair Minh Dan Vuong	<p>Chair Minh Dan Vuong opened the meeting and welcomed the Internal Audit Oversight Committee members. Chair Vuong Dan went over the purpose of this meeting and the role/responsibilities of the Oversight Committee.</p> <p>County Internal Auditor Jodi Cochran performed a roll call. It was noted a committee quorum was present. Board of County Commissioners Chair Craig Roberts, absent during roll call, joined later in the meeting after the Office of County Internal Audit External</p>	None

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>Quality Assessment presentation. Chair Vuong welcomed Board of County Commissioners Vice Chair Paul Savas back to the Oversight Committee.</p> <p>It was announced that the meeting is a public meeting and is accessible via ZOOM to any member of the community who would like to observe. Public comment will not be taken during the meeting but can be emailed to OCIA@Clackamas.us.</p>	
Meeting minutes: October 9, 2024	Chair Minh Dan Vuong	<p>The draft October 9, 2024, Internal Audit Oversight Committee meeting minutes were presented. Wilda Parks moved to adopt the October 9, 2024, draft minutes as written. Jane Vetto seconded the motion. Only members present during the October 9, 2024, were called to vote. Wilda Parks, Gary Schmidt, Jane Vetto, and Minh Dan Vuong voted yes. The minutes were approved unanimously and adopted as written.</p> <p>Commissioner Savas suggested that because Jeff Gibbs was not present during the October 9, 2024, roll call but joined later in the meeting, the minutes should be updated to reflect his presence. A motion was made to amend the meeting minutes to indicate that Jeff Gibbs was present during the October 9, 2024, Internal Audit Oversight Committee meeting. Commissioner Savas moved to amend the minutes, and Jeff Gibbs seconded the motion. The motion was approved unanimously by voice vote. Jeff Gibbs voted yes to the motion to adopt the October 9, 2024, draft minutes as written.</p>	October 9, 2024, minutes approved as revised.
Office of County Internal Audit External Quality Assessment	Jodi Cochran, County Internal Auditor External Assessment	Jodi Cochran presented the External Quality Assessment stating why the engagement is important, what was done, what was found, what was recommended, and what is being done. This was the Office's first independent assessment with 43 of 52 attributes and performance standards receiving the highest rating of generally conforms.	Informational — solicit feedback

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
	<p>Team:</p> <p>Darrin Hotrum OJD CAE</p> <p>Nicole Pexton OLCC CAE</p> <p>Adam Ristick DOC</p>	<p>Nicole Pexton represented the external assessment team, and Darrin Hotrum and Adam Ristick were unable to attend. Nicole shared with the Oversight Committee that the results were positive as meeting all requirements is especially difficult for a small internal audit shop, commending both Jodi Cochran and Kathy Yeung.</p> <p>Chair Vuong thanked Nicole, Jodi, and Kathy for their commitment to the quality assessment review. Chair Vuong highlighted the quality assessment covered the five-year period from January 2020 to December 2024. The assessment also confirmed the Oversight Committee followed internal audit standards and affirms their confidence in the quality and processes of the Office.</p> <p>Wilda Parks asked if the external assessors would be the same in five years when the Office conducts another external quality assessment. Jodi answered that there are different approaches in conducting the quality assessment (e.g., the Association of Local Government Auditors, the Institute of Internal Auditors, Oregon Chief Audit Executive Council, etc.). This current cycle utilized the team through the State of Oregon Chief Audit Executive Council, which was a pleasant experience as they are familiar with local governance structure. However, the next quality assessment will include different external assessors.</p> <p>Wilda also commented her appreciation for the full report including the recommendations section and how the Office has accepted all recommendations.</p> <p>Commissioner Savas thanked Nicole for her participation and asked if there was feedback on the recommendation regarding a change from a seven-member to five-member committee. Nicole and Jodi commented that there are a lot of different ways to structure and balance both internal and external participation in the committee. External members, such as the three community members, provide independence from county operations. From the internal side, there are two members that represented the Board of County</p>	

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>Commissioners (i.e., Board of County Commissioners Chair and Vice-Chair) and two members that represent county operations (i.e., County Administrator and County Counsel).</p> <p>Jane Vetto noted that as the committee structure is in the County Code, it will need final approval through the Board of County Commissioners. Jane was curious if there were two positions that would be eliminated. Jodi commented there are different models with different benefits and obstacles, and the restructuring of the committee will be discussed at later meetings. The Office will go through the process of amending the Code and have the appropriate public meetings. Chair Vuong added that this was the first step on the issue of structure and composition and that member composition has evolved over the decade to address the county’s needs; specifics will be discussed in future meetings.</p> <p>As this was information, no further action was needed.</p>	
Financial Condition Analysis	Kathy Yeung, Senior Internal Auditor	<p>Kathy Yeung presented the Financial Condition Analysis, discussing what is a financial condition, what was found, where the report is located, and what the indicators were based on. Jodi also noted that the report is a great tool and is useful for the budget process. She would like to continue seeing this report more often, recognizing that the Annual Comprehensive Financial Report was received in the beginning of March and required reprioritization of resources to get the report done.</p> <p>Commissioner Savas discussed the financial pressures placed on the county for the courthouse payment and recognized a forecast would help ensure sound financial health. Jodi added that the financial condition, annual comprehensive financial condition, and forecast are all tools to support one another. Currently, the financial condition report is retrospective and as courthouse obligations are more relevant, the financial condition will be more helpful.</p>	Informational — solicit feedback

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>Brian Nava asked if the indicators on the executive summary table would include a red indicator if there was extreme distress. Jodi replied that if that was the case, there would be a red indicator.</p> <p>Chair Vuong thanked Kathy for the thoroughness and details in the report and hopes the decisionmakers in the county will use the report to see long-term trends and impacts.</p> <p>As this was informational, no further action was needed.</p>	
<p>Audit Recommendation Monitoring – Status 12/2024</p>	<p>Jodi Cochran, County Internal Auditor</p>	<p>Jodi Cochran presented the audit recommendation monitoring status, highlighting the number of recommendations made, percentage completed, and the engagement associated with the outstanding recommendation. Jodi noted that the Office doesn't have the authority to reprioritize county resources. If management declines a response, management is required to articulate why an action is or is not being taken, why is the identified risk considered acceptable, and what is the competing priority.</p> <p>Standards require the County Internal Auditor to notify the Oversight Committee if, in her professional opinion, county management is assuming significant risk and not implementing mitigating controls. Jodi stated that she has no concerns that risks communicated to management through audit recommendations are not being adequately addressed. Management actions indicate that the county is aware of the risks that the Office has identified and that the county is taking appropriate actions towards mitigating those risks. If such a situation occurred, Jodi would bring her concerns to county management and to the Oversight Committee immediately, as well as provide that assessment to the Oversight Committee during the annual status report.</p> <p>Chair Vuong inquired about how far back the recommendations spanned, and Jodi responded that the 120 recommendations represented all recommendations since the inception of the Office.</p>	<p>Informational — solicit feedback</p>

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
Audit Risk Assessment and Audit Planning Preview	Jodi Cochran, County Internal Auditor	<p>Jodi Cochran presented the audit risk assessment and audit planning preview, providing information on how the committee will be engaged. The risk assessment process will begin in the upcoming month. A full analysis is expected to be conducted in May/June 2025.</p> <p>Jodi also noted the external assessment team recognized the Office's risk assessment process was a best practice as part of the external quality assessment. This successful best practice is comprehensive and a model to be followed by other shops; the methodology demonstrated the Office's independence.</p> <p>On June 25, the Oversight Committee will have a special meeting to look at the audit plan and will review key information.</p> <p>As this was informational, no further action was needed.</p>	Informational — solicit feedback
<p>Quarterly status updates: FY25 Audit Plan</p> <p>Quality Assurance & Improvement Program</p>	Jodi Cochran, County Internal Auditor	<p>The Quality Assurance and Improvement Program status report was provided. The review of the report at the committee meeting is based on availability of time, and the report is typically provided at a high level.</p> <p>To provide context for the Quality Assurance and Improvement Program Quarterly Status update, a brief overview of auditing professional standards was presented.</p> <p>The Office of County Internal Audit complies with the Institute of Internal Auditors' Global Internal Audit Standards and is also informed by the United States Governmental Accountability Office's Government Auditing Standards. These are commonly referred to as the Red Book and Yellow Book, respectively.</p> <p>The quarterly Quality Assurance and Improvement Program status report assists in monitoring the activities of the office, progress toward its strategic goals and its compliance with professional standards.</p>	Informational — solicit feedback

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>Jodi explained that timelines are typically optimistic, and goals will be reassessed as needed. Typically, engagements start in one year and conclude in another year. If there are unanticipated events or new risks, the Office will reprioritize as the plan is a fluid document.</p> <p>While not listed in the plan, the Good Government Hotline requires significant resources, and call volumes have been increasing. Two management letters have been issued since the last Oversight Committee meeting with one investigation resulting in an ongoing Oregon City police investigation. The Office will continue to monitor this demand to understand resource requirements.</p> <p>Jodi then discussed how the Office measures goals and performances, and how the Quality Assurance & Improvement Program status update highlights some of the professional audit standards. Starting FY26, the results of that most recent quality assessment will lead to the development of the Office's strategic goals and milestones and reflect the new Global Internal Audit Standards.</p> <p>Jodi concluded that she is proud of the internal audit services provided and the confidence in quality and integrity. Performance of this nature was not possible without the support and engagement of the Oversight Committee.</p> <p>As this was informational, no further action was needed.</p>	
Round Table	All	As Board of County Commissioners Chair Craig Roberts is new to the Committee, Chair Vuong asked the Board of County Commissioners and community members to introduce themselves.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 3:15 p.m.	

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>Next scheduled meetings:</p> <p>Wednesday, June 11, 2025 2:00 p.m. to 3:30 p.m. Location: TBD</p> <p>Special Meeting – Review and Approval of FY26 Audit Plan Wednesday, June 25, 2025 4:00 p.m. to 4:30 p.m. Location: TBD (Date subsequently changed to July 16, 2025)</p>	Submitted by: Kathy Yeung

DRAFT

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, June 11, 2025

Item #2
Risk Assessment Presentation



Clackamas County Risk Assessment

Facilitated by the Office of County Internal Audit, February – June 2025

Why conduct a risk assessment?

Professional **standards** require the Office of County Internal Audit to establish a systematic, risk-based approach to determine the priorities for internal audit activities.

- Identify, analyze and evaluate potential risks to the county's ability to achieve its objectives
- Provide insight to county leadership and inform its decision-making processes
- Enhance the county's risk culture and support a countywide approach to resource allocation
- Support the allocation of the Office of County Internal Audit's limited resources

How do we conduct a risk assessment?

A risk is the **potential** of an event happening that could impact the county's ability to achieve its objectives.

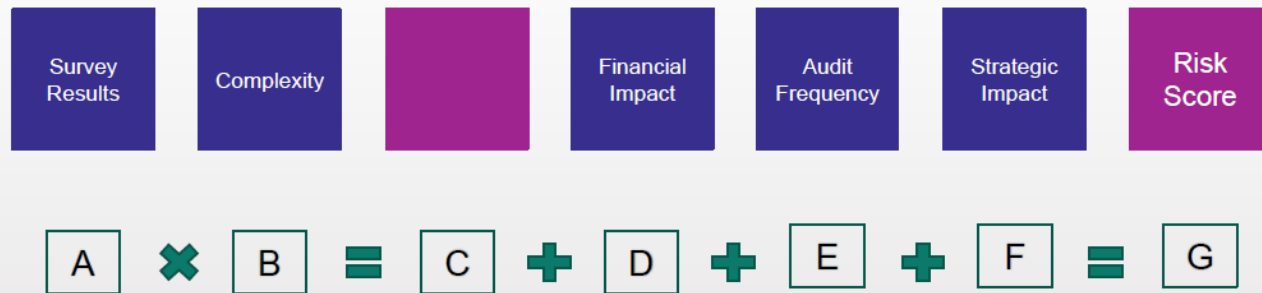
- Establish a methodology
- Identify auditable units
- Define criteria
- Calculate risk score
- Sort results

What are the criteria?

Success is dependent on broad engagement with the risk assessment process and strategic consideration of the results – from top **leadership** and throughout all county employee **teams**

- **Survey** – Input from key stakeholders via interviews; # risk claims, # Good Government Hotline reports, # personnel complaints, results of litigation
- **Complexity** – Evaluation of the complexity of processes overseen by the unit; 6 evaluation areas scored
- **Financial Impact** – Calculation of the value of expenditure and revenue transactions
- **Audit Frequency** – Recognition of past internal audits and lapse of time between audits
- **Strategic Impact** – Recognition of formal participation in Board of Commissioners' Strategic Initiative implementation processes

What is the math?



What does the score mean?

A high-risk score does **not** mean an auditable unit is being managed ineffectively or internal controls are inadequate.

- A general indication that if something were to go wrong it could have a significant impact
- An indication that the services or functions a unit is responsible for are, by nature, high priority activities with high-risk potential because of factors as:
 - having a large amount of revenue or expenditure;
 - having a high level of sensitive assets, such as cash, election ballots, protected or secured data;
 - management's assessment of the control environment; or
 - a high degree of public interest.

What happens after?

Success is dependent on broad engagement with the risk assessment process and strategic consideration of the results – from top **leadership** and throughout all county employee **teams**

- The identified potential risks are presented to county leadership and management teams
- The county's strategic decision-making processes are informed by additional data points
- An enhanced county risk culture continues to support transparent countywide resource allocation
- The Office of County Internal Audit's limited resources are allocated through the committee-approved Audit Plan

What are the scored results?

A high-risk score does **NOT** mean a Line of Business is being managed ineffectively or internal controls are inadequate.

Program Name	Total Risk Rating	Risk Category	Trend within Category	Potential Audit Toploc FY28
H3B - Health Centers	766	High	→	Tier 2
Dist	751	High	→	
H3B - Housing & Community Development	746	High	→	Tier 2 & 3
H3B - Social Services	744	High	→	Tier 3
County Administration	728	High	↑	Tier 1&2
Finance - Executive Support	711	High	→	Tier 1
CCSO - Public Safety	698	High	→	Tier 1
DTD - Community Services	696	High	→	
WEB	619	High	→	Tier 3
CCSO - Administration	614	High	→	
DTD - Transportation Services	614	High	→	Tier 3
CCSO - Law Enforcement	566	High	→	Tier 3
Non Departmental	553	High	→	
CCSO - Sheriff Operating Levy	548	High	→	
CCSO - Training	547	High	→	
HR - Benefits, Wellness, Leave Management	527	High	↑	Tier 1
DA - District Attorney's Office	502	High	↑	Tier 2
H3B - Public Health	500	High	→	
H3B - Behavioral Health Division	500	High	→	
H3B - Children, Family & Community Connections	492	High	→	
Finance - Facilities Management	485	High	→	Tier 2
TS - Communication Services	479	High	→	
TS - Technical Services	473	High	↑	Tier 3
HR - Administration	474	Moderate	→	
HR - Employee & Labor Relations Management	472	Moderate	↑	
Juvenile - Accountability & Reformation	468	Moderate	→	Tier 1
HR - Risk & Safety Management	419	Moderate	→	
DA - Justice & Public Safety	403	Moderate	↑	
DTD - Development Services	390	Moderate	→	Tier 1
County Clerk's Office	382	Moderate	↓	
Finance - Financial Management & Accountability	352	Moderate	→	Tier 3
Finance - Accounting Services	379	Moderate	→	Tier 2
A&T - Valuation	368	Moderate	→	
North Clackamas Parks & Recreation District (NCPRD)	368	Moderate	↓	
ELED	357	Moderate	→	
DA - Victim & Support Services	358	Moderate	↑	
H3B - Administration	356	Moderate	↓	
Finance - Courier & Mail Operations Services	351	Moderate	→	
TS - Applications	343	Moderate	→	
Library Services	342	Moderate	→	
Disaster Management & Medical Examiner	322	Moderate	→	
TS - Administration	317	Moderate	→	
CCDA	310	Moderate	→	
CCDM - Clackamas 911 Services	310	Moderate	↑	
DTD - Visioning Services	295	Low	→	
DTD - Administrative Services	285	Low	→	
HR - Workforce Design	252	Low	→	
A&T - Property Tax Revenue & Records	254	Low	→	
Treasurer's Office - Treasury	237	Low	→	
DA - Family Support	233	Low	→	
Juvenile - Youth, Family, Stakeholder & Community	231	Low	→	
Juvenile - Public Safety	227	Low	↓	
Extension and 4H Service District	222	Low	↓	
Juvenile - Administration	212	Low	↓	
County Administration - Tourism & Cultural Affairs Service	198	Low	→	
PGA - Communications, Engagement & Advocacy	188	Low	→	Tier 2
PGA - Strategy, Policy & Brand Identity	182	Low	→	
A&T - Administration	172	Low	→	
County Counsel - Administration	146	Low	→	
County Counsel - Legal Support	131	Low	→	
County Counsel - Litigation & Labor	131	Low	→	
Justice Court	117	Low	→	
Street Light	117	Low	→	
Law Library - Administration	86	Low	→	
Misc/Pass-Through - WEG Salary Reimbursement	25	Low	→	
Misc/Pass-Through - County School Fund	25	Low	↓	
Misc/Pass-Through - NCPRD Salary Reimbursement	25	Low	→	
Misc/Pass-Through - CCDA Salary Reimbursement	25	Low	↓	
Misc/Pass-Through - DTD	25	Low	→	

What are the high-risk areas?

A high-risk score does **NOT** mean a Line of Business is being managed ineffectively or internal controls are inadequate.

- County Administration
- District Attorney's Office
- Department of Transportation & Development
- Finance
- Health, Housing and Human Services
- Human Resources
- Sheriff's Office
- Technology Services
- Water Environment Services

What area audits are being considered?

Independent assurance supports transparent, accountable and informed decision-making. We help the county serve the public and enrich our communities.

- Board of County Commissioners with a focus on special district governance and intergovernmental relationships
- County Administration with a focus on Public Meeting Law compliance
- District Attorney with a focus on the deflection program
- Department of Transportation and Development with a focus on the Public Law Corner program
- Finance with a focus on financial health and trend analysis
- Finance with a focus on travel and training expenses
- Human Resources with a focus on workforce succession planning
- Juvenile department with a focus on youth services*
- Sheriff's Office with a focus on public safety and the jail program*

How will you evaluate the Audit Plan?

Based on meeting professionally-defined criteria, the Oversight Committee indicates its support of the County Internal Auditor's proposed audit engagements through approval of the proposed Audit Plan.

Collectively, the engagements:

- are risk-based.
- support County strategic priorities.
- emphasize public services and community impact.
- Consider comprehensive coverage of county services and operations.
- Optimize County Internal Audit resources.

Now & next steps

Wednesday, July 16, 2025

11:00 AM

The Oversight Committee
reviews and approves
recommended FY26 Audit Plan

For today's discussion:

- Tiered considerations
- Resource capacity
- Feedback on priority for FY26 Audit Plan

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, June 11, 2025

Item #3
Clackamas County Circuit Courthouse audit –
Status presentation

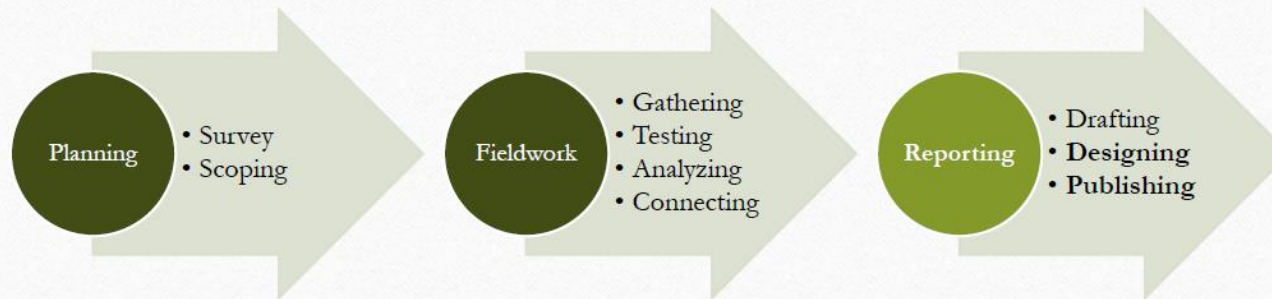
Clackamas County Circuit Courthouse

Audit engagement update – June 11, 2025

1

Engagement Status

Report design, response and publishing phase



Recommendations

Five designed to facilitate process improvement and enhance risk mitigation

- Strategic oversight
- Operational management

Strategic oversight recommendations

- 1** • Forecast the annual courthouse payments using the same Consumer Price Index growth rate assumption as generally applied to the 30-year General Fund forecast
- 2** • Provide annual courthouse project agreement status reports to the Clackamas County Board of County Commissioners

Operational management recommendations

- 3 • Retain all Clackamas County Circuit Courthouse Project Agreement contract documents, including the final financial model, amendments and change orders, in the contract file within the county's procurement retention system
- 4 • Take actions to strengthen sustainability, quality and consistency of contract administration over the 30-year contract life

Strategic oversight recommendation

5

- Identify and document lessons learned to inform future capital construction projects

Next Steps

Respond

(June 23)

Design

(June 25)

Publish

(June 30)

7

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, June 11, 2025

Item #4
FY25 Audit Plan – 06.11.2025 Status



FY24-25 Audit Plan

Assurance & Advisory Engagements – Status update

June 11, 2025

- Complete
- In Progress
- Planned – Not yet started

Engagements	Status	Notes
Clackamas County Clerk – Elections Audit: Status Update	Complete	Report released September 25, 2024. Results presented jointly with Clerk McMullen to Internal Audit Oversight Committee on October 9, 2024. All four recommendations assessed as implemented. No further action needed.
Financial Condition Analysis	Complete	Report released April 1, 2025. Results presented to Internal Audit Oversight Committee on April 9, 2025. No recommendations made. No further action needed.
Annual Audit Recommendation Monitoring	Complete	Monitoring activity and surveys conducted in December 2024. All responses received and analyzed in January 2025. Eight of the 14 outstanding recommendations - resolved. Implementation efforts continuing for six remaining. No new recommendations for 2024. Results presented to Internal Audit Oversight Committee on April 9, 2025.
Quality Assurance Review – Self-assessment with Independent Validation	Complete	External Quality Assessment team issued Validation Statement March 31, 2025, concluding the Office of County Internal Audit “Generally Conforms” to the Institute of Internal Auditors’ Standards, the highest rating. This is an administrative activity included in the quarterly update due to significant time allocation (equivalent to an audit assurance or advisory engagement) and its impact on the FY25 Audit Plan.
Annual Risk Assessment	In Progress	Data collection and analysis scheduled for April/May 2025. Results to be presented to the Internal Audit Oversight Committee on June 11, 2025.
Courthouse Capital Construction Project	In Progress	Engagement letter issued January 10, 2024. Fieldwork and analysis are complete. Draft report issued. Management responses to be developed. Report design and publishing in progress. Draft report date May 2025. Target publish date June 2025.
Finance – Asset Management	In Progress	Engagement letter issued January 11, 2024. Fieldwork and testing substantially complete. Report development in progress. Engagement work paused to accommodate Financial Condition Analysis and External Quality Assessment engagements. Report design and publishing to be addressed after courthouse report. Target draft date June 2025. Target publish date July 2025.
Clackamas County Sheriff’s Office – Jail Operations	In Progress	Planning and survey work in progress. Engagement for consideration in FY26 Audit Plan.
Juvenile Department – Youth Services	Planned	Anticipated start – June/July 2025 – Engagement for consideration in FY26 Audit Plan.

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, June 11, 2025

Item #5
Quality Assurance and Improvement Program –
06.11.2025 Status



Quality Assurance and Improvement Program

Status update
June 11, 2025

QAIP Goals & Activity	Status	Notes
County Code	Complete	County Ordinance #05-2020 - September 23, 2020
IAOC Handbook*	Complete	Oversight Committee onboarding tool; updated March 2025
OCIA Webpage – Public internet	Complete	Maintenance ongoing; Good Government Hotline updates
Post-engagement customer survey*	Complete	Post-engagement survey process fully implemented and incorporated into ongoing activity.
IAOC Composition	Complete	Composition includes community membership – New members (Board Chair and Vice-chair) assigned January 2025.
OCIA Classification Series and Resources*	Complete	Two FTE; Development of County Internal Audit professional classification series completed December 2022; Preliminary alignment with industry standards and Oregon market. Continued monitoring and review of adequate governance.
OCIA Charter	Complete	Next annual review – Target October 2025
IAOC Charter	Complete	Next annual review – Target October 2025
Hotline governance	Complete	Annual summary reports published; Governance and control processes being reviewed and revised to reflect new structure adopted in 2021.
External Quality Assessment Review - Peer review*	COMPLETE	An External Quality Assessment Team, facilitated by the Oregon State Chief Audit Executive Council and the Oregon Department of Administrative Services, issued a Validation Statement March 31, 2025, concluding the Office of County Internal Audit “Generally Conforms,” with IIA Standards - the highest rating.
OCIA Policy and procedure manual*	In progress	Continued development and refinement; substantial enhancements made in preparing for peer review.
OCIA Webpage – Intranet	Not yet started	

*QAIP goal & activity included in Performance Clackamas – Strategic Business Plan

Standard	Summary of Requirement	
IPPF 1000.C1	The Office of County Internal Audit charter is reviewed with the IAOC to ensure its adequacy and compliance with <i>Standards</i> .	
IPPF 1010	The CAE discusses with the IAOC the Definition of Internal Auditing, the Code of Ethics, and the Standards – as documented within the Office of County Internal Audit charter.	
IPPF 1010	The CAE discusses with senior management the Definition of Internal Auditing, the Code of Ethics, and the Standards – as documented within the Office of County Internal Audit charter.	
IPPF 1110	The CAE confirms to the IAOC annually the organizational independence of the Office of County Internal Audit.	FY24-25
IPPF 1111	The CAE communicates and interacts directly with the Board – providing annual activity updates.	
IPPF 1130.A1&A2	The CAE confirms to the IAOC annually the objectivity of the Office of County Internal Audit staff.	
IPPF1300	The CAE discusses the results of the Quality Assurance and Improvement Program, including ongoing monitoring of individual engagements, self-assessment results and recommendations, and external peer reviews.	FY24-25
IPPF 2200 through IPPF 2450	The CAE discusses with the IAOC the results of individual engagement quality assurance reviews when presenting engagement results.	
IPPF 1312	The CAE discusses with the IAOC the form (full or validation) and frequency of external assessments, including the independence and qualifications of the external reviewer.	FY24-25
IPPF 1320	The CAE communicates the results of the external assessment to the IAOC and the status of recommendations.	FY24-25
IPPF 1320	The CAE communicates the results of the external assessment to senior management.	FY24-25
IPPF 1321 & IPPF 1322	The CAE addresses with the IAOC the Office of County Internal Audit's use of statements of <i>Standard</i> conformity or nonconformity in engagement communications.	FY24-25
IPPF 2040	The CAE confirms to the IAOC the adequacy of the Office of County Internal Audit policies and procedures, including the IAOC Member Handbook.	
IPPF 2050	The CAE reviews coordination of combined assurance functions within the county.	
IPPF 2500	The CAE monitors the status of all management recommendations (internal and external) and communicates the results to the IAOC to ensure that management actions have been effectively implemented or that senior management has accepted the risk of not acting.	FY24-25
IPPF 2600	The CAE communicates to the IAOC all circumstances in which the CAE has determined that senior management has accepted a level of risk that may be unacceptable to the county organization.	FY24-25
IPPF 2010.A1 IPPF 2010.C1	The CAE performs and documents an annual countywide risk assessment, incorporating input from the IAOC, Board, and senior management.	
IPPF 1210 & IPPF1230	The CAE demonstrates to the IAOC how the Office of Internal Audit collectively possesses or obtains the knowledge, skills, and other competencies needed to perform its responsibilities. CAE annually confirms compliance with all continuing professional education requirements.	FY24-25
IPPF 1210.A2	The CAE addresses with the IAOC the sufficiency of fraud detection and investigation resources within the Office of County Internal Audit.	FY24-25
IPPF 1210.A3	The CAE addresses with the IAOC the sufficiency of information technology auditing resources within the Office of County Internal Audit.	FY24-25
IPPF 2000 & IPPF 2010	The CAE prepares and presents to the IAOC and senior management an audit plan which adds value to the county organization and represents a risk-based prioritization of Office of County Internal Audit resources.	
IPPF 2020	The IAOC reviews and approves the audit plan, considering resources limitations as communicated by the CAE.	
IPPF 2100 through IPPF 2130.C1	The CAE formally assesses and contributes to the improvement of county governance, risk management, and control processes.	FY24-25

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